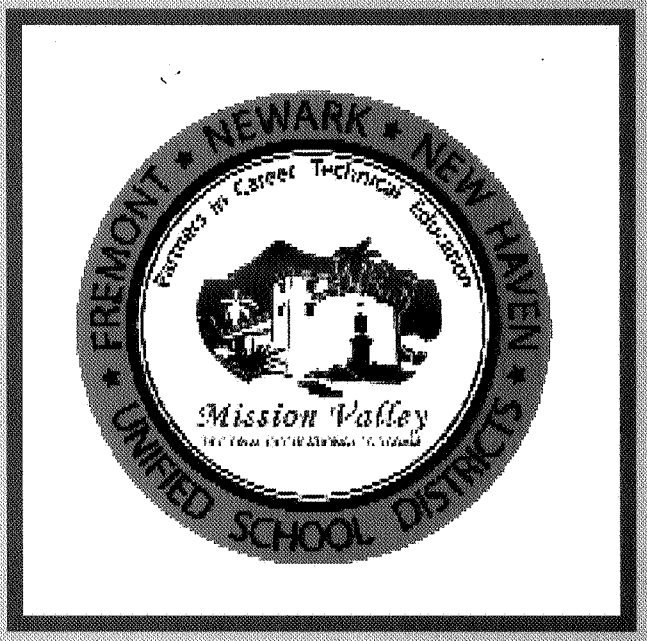


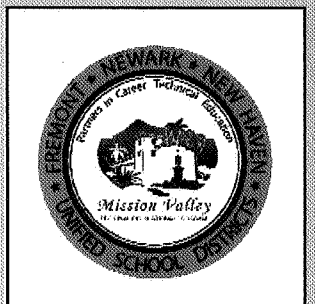
Mission Valley ROP

Wednesday, January 28, 2009

3 p.m. Governing Council Meeting

ROP Board Room

(510) 657-1865 Ext. 15141


FREMONT • NEWARK • NEW HAVEN •
UNIFIED SCHOOL DISTRICTS
Mission Valley

Agenda

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Program/Center
ROP Board Room
Wednesday, January 28, 2009

Call to order _____p.m.

Pledge of Allegiance

Roll Call:

_____ Ray Rodriguez, President
_____ Kevin Harper
_____ Larry Sweeney, Clerk
_____ Alternate Board Members

Approval of Agenda:

Motion: _____
Second: _____
Vote: _____

Communication:

a. Items from the Staff
b. Oral Communication
c. Written Communication
d. Items from the Board
e. Public Comment
   - Blue Speaker Card – Items on the agenda
   - Green Speaker Card – Items not on the agenda

Consent Calendar:

a. Minutes:
Approve minutes from Governing Council Meeting on November 12, 2008 and December 17, 2008

b. Business and Finance:

B&F#1	Approve Purchase Orders over $5,000
B&F#2	Approve Warrants $5,000 and above
B&F#3	Adopt Resolution Number 8-0809 Intra-Budget Transfer from Fund Balance/ Reserves to 2008-09 Operating Budget for Proposition 1D Career Technical Education Facilities Projects
B&F#4	Adopt Resolution Number 9-0809 Surplus Inventory
B&F#5	Adopt Resolution Number 10-0809 Accept Donations to Mission Valley ROP
B&F#6	Adopt Resolution Number 11-0809

		Designating a Chief Business Official to Serve on the Alameda County Treasury Oversight Committee
	B&F#7	Adopt Resolution Number 12-0809 Annual Organization Meeting and Authorized Signatures
	B&F#8	Adopt Resolution Number 13-0809 Decrease to Income Lottery – Restricted Prop 20 and Unrestricted

c. Curriculum and Instruction:

C&I#1	DECA Fieldtrip, Santa Clara, California
C&I#2	SKILLSUSA Fieldtrip, Fresno, California

d. Employment and Personnel:

E&P#1	Approve Report of Certificated Personnel Actions

End of Consent Calendar:

Motion: _____
Second: _____
Vote: _____

Board comments on Consent Calendar:

_____
_____
_____
_____

Business and Finance #1 **Information/ Action/ Presentation**

Review and Accept Audit Report from Vavrinek, Trine, Day & Co. for the Fiscal Year 2007/2008

Motion: _____
Second: _____
Vote: _____

Meeting adjourned _____pm

Minutes

Regular meeting of the Governing Council
Mission Valley Regional Occupation Center/ Program
Wednesday, November 12, 2008

Vice-President Jenn Stringer called the meeting to order at 3:35pm.

Present: Larry Sweeney, Clerk
Jenn Stringer, Vice President

Approval of Agenda:

Vice-President Jenn Stringer made a motion to approve all items on the November agenda. Member Larry Sweeney made a second to approve the motion. Members voted 2-0 to approve all items on the agenda.

Communication:

b. Oral Communication:

Presentation of the MVROP Proclamation to Jenn Stringer
Charles Brown shared the tradition of presenting an MVROP proclamation signed by the staff when a board member retires from the board. Superintendent Brown proceeded to present Jenn Stringer with the MVROP proclamation signed by staff as this was her last MVROP Governing Board meeting. He then went on to share how helpful Member Stringer has been to MVROP. She has provided wonderful support of the programs and has been a pleasure to work with over the years. She will be missed.

Member Stringer stated that she thought MVROP has an amazing team. She felt that other school districts could really learn from MVROP. She then shared what the MVROP staff does for the students and education is truly profound. Member Stringer then said that it has been an honor and a pleasure to serve on the MVROP Governing Board.

a. Items from Staff:

Report from Superintendent Charles Brown:
Open House
Superintendent Brown shared the news about the very successful MVROP Open House that took place on October 23rd from 630 to 8pm. There were well over 600 people in attendance at the event. There literally were no parking spaces left in the parking lot. It was very well received by the community. Attendees ranged from community members, parents, students, prospective students, to fellow educators. The college and career specialists represented the high schools in the lobby along with teachers who instruct off site. The Fashion and Interior Design students decorated the lobby tables and the Culinary program served snacks and refreshments. At one point they had a line wrapping down the hallway

into the lobby. They had baked 1000 cookies for the event. There was not one left by the middle of the event. Everyone had an excellent time. It was put together so well that everyone actually had a chance to enjoy themselves during the event. We are all very pleased how it turned out. It takes a lot of coordination and help to make an event of this size work smoothly. Our staff did a wonderful job.

Midyear Cuts
Superintendent Brown shared that the LAO had recently put out a report which predicted that the state deficit will grow through the year 2010. Superintendent Brown's concern was how categorical flexibility will be defined. What will take precedence, MVROP's agreement for ADA with the local districts or what the governor wants? We will have to wait to see. The LAO suggests $1 billion in midyear cuts with the possibility of cutting specific categorical programs completely. No programs were specified. Duplicate programs or outdated, lower priority programs would be best to eliminate according to the LAO.

AB 2448
MVROP is currently 300 ADA over cap. In an effort to shrink this number, administration has been exploring the possibility for Fremont Adult School take over a few adult classes. However, due to the uncertainty of midyear cuts, Fremont Adult School cannot commit at this time. Administration has also decided to stop taking new adult students for third quarter enrollment. They have also elected to turn the EKG and HVAC programs to be fee based. The reasoning is that MVROP would no longer collect the ADA for these programs and that they would be able to bring in the necessary fees.

Member Sweeney responded that the classes in these subject areas are still quite a bargain when compared to other schools and training sites. He felt that the classes are well worth the investment.

Crisis Response Plan
Superintendent Brown shared that several administrative meetings have taken place regarding the MVROP Crisis Response Plan. A crisis response plan meeting has also taken place attended by instructors, classified employees, and administrators. Two evacuation drills have occurred and one surprise drill will take place this month. Superintendent Brown mentioned that if MVROP were to receive the solar panel structures that FUSD is proposing, they would help support the command center at the rear parking lot in the event of an emergency.

Public Agency Advisory Meeting
The MVROP Instructional Team hosted a Public Services Sector Partnership Meeting attended by local Fire Departments and the San

Francisco Paramedics Association in an effort to get their feedback on MVROP's programs and to establish positive working relationships.

Solar Panels
Superintendent Brown shared that FUSD has agreed to partner with Chevron and Bank of America to provide solar panels at school sites. MVROP has agreed to join the project. Superintendent Brown's main concern is that FUSD had already created a plan that completely covered the entire parking lot. This would deter the reasoning behind positioning the MVROP Center building the way it currently sits to create a corporate image. Sightlines to the building would be blocked by the current solar panel plans for MVROP.

Prop 1D Projects
Superintendent Brown updated the Board that there are some details to be resolved before DSA approval. MVROP is currently two weeks behind schedule. Rick Bravo will be the Project Director. Once DSA approval takes place, Mr. Bravo will be able to move on to the bidding process.

Articulation
Superintendent Brown shared that several teachers had recently taken part in Mission College's Articulation day. The following classes are now articulated with Mission College: Careers in Education, Computer Graphic Design, Marketing/ Small Business Ownership, Pastry Arts, and Computer Repair and Network Administrator.

Consent Calendar:

Member Jenn Stringer made a motion to approve all items in the Consent Calendar. Larry Sweeney made a second to approve the motion. Members voted 2-0 to approve all items in the Consent Calendar.

Business and Finance #1 **Classified Clerical and Technical Employees PERS Contribution**

Marie dela Cruz reported that Mission Valley ROP currently pays the Classified Clerical and Technical employees share of their retirement contribution into PERS (Public Employee Retirement System). The employee's contribution rate is 7%. Fremont Unified School District also paid the Classified CSEA employee's share; however, effective July 1, 2007, the employees share was added to the salary schedule and the employees now pay their share of their retirement contribution.

Mission Valley ROP and the Classified Clerical and Technical employees propose to restore the cost of employee's 7% share of PERS contribution back to the employee. The same rate would be added to the salary schedule and the budget impact would be

minimal. If approved, Mission Valley ROP would no longer pay the employee's share effective with the November 30, 2008 payroll.

A letter from Alameda County arrived prior to the last board meeting. They are saying that it is a shift of responsibility for the ROP. They stated that MVROP can financially do this. This will impact ten employees total. Changes will be reflected in their November payroll. It essentially increases the base pay and gives the employee tax shelter opportunities down the road because of the reduced taxable income.

Member Jenn Stringer made a motion to approve the Classified Clerical and Technical Employees PERS Contribution. Member Larry Sweeney made a second to the motion. Members voted 2-0 to approve the Classified Clerical and Technical Employees PERS Contribution.

Business and Finance #2 **Review and approve Services Agreement between FUSD and MVROP**

Marie dela Cruz informed the Board that beginning the 2007/2008 school year, Mission Valley ROP commenced leasing the property located at 5019 Stevenson Blvd., Fremont, from Fremont Unified School District. MVROP also has an agreement with Fremont Unified as outlined in the Services Agreement included in the Governing Board Packet.

The current MVROP/ FUSD Services Agreement period expires June 30, 2008. A new MVROP/ FUSD Services Agreement is recommended with no increase for the fiscal year 2008/09. The services provided to MVROP for the 2007/08 fiscal year will remain unchanged for 2008/09. The cost will be $216,260.

The twenty year Lease Agreement executed and signed in November 2005 began in the 2007/08 school year. A copy of the approved rent payment schedule is included in the Governing Board packet for the Board's information.

Member Jenn Stringer made a motion to approve the Services Agreement between FUSD and MVROP. Member Larry Sweeney made a second to the motion. Members voted 2-0 to approve the Services Agreement between FUSD and MVROP.

Board of Education #1 **Approval of Draft Career Technical Education Plan**

Superintendent Brown shared that there are several requirements for school agencies to have a CTE Plan. The goal is to work together regionally to create the CTE Plan. This is quite an undertaking as most agencies have different requirements they must meet. Carl Perkins and AB 2448 require MVROP to have a CTE Plan.

Shelley Adams informed the board that the purpose of a local Career Technical Education Plan is to provide Mission Valley ROP with a comprehensive blueprint for

improving the size, scope, quality, and delivery of its CTE programs during a five year planning period from 2008-2012. This plan is a living document that will be revisited regularly, and revised or updated as necessary to ensure its effectiveness as a directional instrument.

MVROP started this process well over a year ago. Meetings have taken place with Ohlone and all local Superintendents. Rick Herrman and Shelley Adams have been the main individuals to work on this plan. The Mission Valley ROP Career Technical Educational Advisory Committee reviewed, provided input and approved the updated Mission Valley Career Technical Education Plan on May 21, 2008.

`Ms. Adams indicated that she would like to see more involvement from the high schools in the CTE Plan. She felt that they could offer more introductory courses which would create a framework for the ROP courses and then with the local colleges.

Member Stringer inquired as to where the barriers take place when working with the high schools. Superintendent Brown responded that many times the barrier is "Out of sight, out of mind". It depends on the willingness of the district to work with MVROP. The cooperation makes a huge difference, especially when funding is tied to the ROP component and the need to demonstrate the relationship via pathways is required.

Member Stringer mentioned that Logan is currently working on their re-design. She stated she has continuously tried to suggest for MVROP to be included in the preliminary meetings to make the pathways stronger. To which Ms. Adams responded she knows Logan is focusing on nine to ten pathways and that she believes the communication is starting up again. She also mentioned that ROP is a part of the Performing Arts/ Culinary Program project with Logan.

There are still more articulations to be added from Ohlone and Chabot College in January and February. A CTE Advisory Committee Roster will also be added to the plan. Once these additions have been added, Mission Valley ROP will come to the Governing Board in subsequent board sessions for approval of a final draft. We are expecting the final draft to be completed in March. This final draft will also be reviewed and approved by local school district boards, community college boards, and the county board to meet the AB 2448 mandate.

Member Larry Sweeney announced that the CTE Plan showed a tremendous amount of work. It is a very clear and transparent document that is very strong. It truly demonstrates the value of the ROP pathways. Member Stringer agreed.

Member Jenn Stringer made a motion to approve the Draft CTE Plan. Member Larry Sweeney made a second to the motion. Members voted 2-0 to approve the Draft CTE Plan..

The meeting was adjourned 4:26pm.

Ray Rodriguez, President

Jenn Stringer, Vice President

Larry Sweeney, Clerk

Regular meeting of the Governing Council
Mission Valley Regional Occupation Center/ Program
Wednesday, December 17, 2008

President Ray Rodriguez called the meeting to order at 3:33pm.

Present: Ray Rodriguez, President
Larry Sweeney, Clerk
Kevin Harper, Member
Jonas Dino, Alternate
Lily Mei, Alternate

Everyone present at the meeting introduced themselves.

Approval of Agenda:

Member Larry Sweeney made a motion to approve all items on the December agenda. Member Kevin Harper made a second to approve the motion. Members voted 3-0 to approve all items on the agenda.

Communication:

b. Oral Communication:

Presentation of National Electrical Contractors Association 2008 Project Excellence Award

Marie dela Cruz shared that the Mission Valley ROP building had recently been recognized for an award of excellence in electrical contracting. Darlene Besst, Director of Business Development for NECA (National Electrical Contractors Association), shared that there are several categories in which buildings are judged. Mission Valley ROP's building has been recognized in the educational construction over $1 million category.

Jody Brahmst, of Niles Electric, shared that working on the Mission Valley ROP building was very rewarding. He felt that it was a rare opportunity for a local contractor to help contribute to a building that would surely benefit the education of our local students. His hope is that maybe some of the students attending classes in this building will be able to enter into the electrical trade industry.

Superintendent Charles Brown stated that it was evident that Jody really cared about the building by his steadfast dedication to the project. There was no doubt in Mr. Brown's mind that MVROP was always in good hands. Jody was very direct and up front about any challenges that came up along the way.

Member Kevin Harper responded that Jenn Stringer had always been very fond of the project and that everyone at New Haven Unified School District are very pleased to have MVROP, and this building, as a resource. Member Larry Sweeney concurred and thanked Jody for his dedication to his work.

a. Items from Staff:

Introduction of New Board Members

The new Mission Valley ROP Governing Board members, Kevin Harper from New Haven Unified School District and Lily Mei from Fremont Unified School District were introduced by Superintendent Brown. He followed the introductions by informing the Board that MVROP's reorganization would take place at the January meeting.

Report from Superintendent Charles Brown:

07/08 Audit

Superintendent Brown stated that the financial auditors had finished reviewing the 07/08 school year records and had no findings or recommendations. As in the past, MVROP was found to be solvent. Presently, MVROP has just finished its report for 08/09. This report will be provided in the January Governing Board agenda.

Prop 1D Projects

Superintendent Brown informed the Board that Mission Valley ROP has three projects in total. The State Allocation Board is scheduled to meet on December 10, 2008. This will include the third project for the demolition and reconstruction of the K4 building which houses the Fashion and Interior Design Program. MVROP is expecting the approval letter from OPSC by mid January. Once that is received, Mission Valley ROP can then meet with the architects.

Modernization plans for the First Round Prop 1D Projects have been submitted to DSA for approval. It was recently discovered that MVROP's fire hydrant water line does not meet the minimum pressure level required by the Fire Department. MVROP is working with the Alameda County Water District and the Fremont Fire Department to resolve the issue. Once it has been resolved, LCA will submit plans for the new construction project by the following week. This should have a quick approval turnaround. Superintendent Brown estimated that MVROP would be able to start the bidding process by mid- March.

UC Board of Admissions

Superintendent Brown informed the Board that the MVROP Anatomy/ Physiology course had recently been approved for UC "g" credit. This is an excellent course for those students who are pursuing medical careers. Students taking this course next school year can receive this UC credit.

Negative Growth Formula
MVROP is facing .55 negative growth for the 08/09 school year. According to Superintendent Brown, this normally would be taken off revenue limit. CAROCP is lobbying the California Legislature for ADA to be reduced instead of the base revenue limit. CAROCP will be sponsoring a bill. Once a member agrees to take ownership of the bill, we will be asking for all of our Board Members' support. This might take place in February.

Green Technology Conference
Several members of the MVROP Administration, Shelley Adams, Jim Omlid, and Superintendent Brown, attended a Green Technology Conference in Anaheim, California. Several staff members from Kennedy High School were also in attendance at the conference. This was a very positive step towards developing curriculum for courses and deciding the overall direction of this new career pathway. MVROP and Kennedy High had an excellent dialogue filled with shared enthusiasm for partnership on this shared venture. Superintendent Brown hopes a very successful program will result from this productive collaboration.

08/09 Midyear Cuts
Mission Valley ROP is waiting to see what the Governor will say in his budget due out in January. It is expected to be bad. Superintendent Brown hopes that the State Legislature will act soon. He will have a better idea of how the midyear cuts will affect MVROP in February.

d. Items from the Board:
Member Sweeney commended Marie dela Cruz on yet another flawless audit. He expressed that MVROP has always been very good about maintaining transparency. He then went on to inquire what would be done about the water pressure if it could not be improved. Ms. dela Cruz responded that options would be explored with the architect and FUSD. The water line is required to have 1500 PSI. MVROP's line is currently at 1350 PSI.

Member Sweeney then mentioned that the solar panel project has been approved in Milpitas. He went on to say the final decision will come down to cost as to what FUSD will do with its proposed solar panel project. He is very supportive of green technology and wants to ensure that this technology will be a smart long term commitment.

Member Lily Mei announced that she is very pleased to be a part of the MVROP Board and looks forward to working with everyone. She had taken a tour of the campus during MVROP's Open House and was very impressed with the programs.

Member Kevin Harper made mention that Conley Carabello had some recent press about being a completely green building. This was a few months ago. He then stated he would be interested to know how to best utilize the space within the proposed Culinary Academy construction project for the Culinary Arts Program. He also wanted to know how the interaction, if any, has been thus far from Superintendent Brown. Superintendent Brown responded that he would defer to Ms. Adams on this subject as she put in quite a bit of support during the grant writing process. She gave feedback on the kitchen design, curriculum and other items. This building project is also a green no-waste project. A lot of collaboration and thinking has been put into the plans.

Member Dino inquired which school sites house Culinary Programs. Ms. Adams responded by stating: American High, James Logan High, Newark Memorial High, Kennedy High, and Mission San Jose High.

Member Kevin Harper then requested a tour of the MVROP campus to see the programs in action. Member Dino also suggested that tours be scheduled for the entire NHUSD Board of Education and its new Superintendent once all the new players were acclimated.

Member Rodriguez felt that it is great for MVROP's programs to be at the front of technology. He encouraged the new Board Members to familiarize themselves with MVROP and its programs. He also requested to have a report about the new culinary academy and how it will affect surrounding districts. He then informed everyone that he had recently met with Assembly Member Alberto Torrico. Member Rodriguez lobbied Mr. Torrico to understand that the fat has already been cut out of education and that all districts are literally going to have to cut into the meat if further cuts are implemented.

Superintendent Brown stated that ROPs are considered categorical, yet they generate their own revenue through average daily attendance. This is different from other categoricals that receive Federal funding and grants. Regardless, ROPs are included in this group. We have a local JPA but the question of what will take precedence in this unique environment becomes; state budget or JPAs?

Consent Calendar:

A decision for Jenn Stringer to sign the November minutes was agreed upon in order to have appropriate signatures. It will be added to the January agenda. Member Larry Sweeney made a motion to approve all items, excluding the November minutes, in the Consent Calendar. Member Kevin Harper made a second to approve the motion. Members voted 3-0 to approve all items in the Consent Calendar.

Business and Finance #1 **Certification of First Interim Report**

Marie dela Cruz reported that the First Interim Financial Report reviews the financial condition of Mission Valley ROP for the period of July 1, 2008 thru October 31, 2008. The report includes an analysis of our current and adopted budget, and projections for the current year and two subsequent years. As part of the review, MVROP must also certify whether it will be able or unable to meet its financial obligations.

Projected revenues for the year are $8,602,037 which is $579,662 (7.2%) higher than the adopted budget mainly due to the restored 6.5% cut to categorical programs. This is based on what we knew as of October 31st. Some of this may be misleading in January when we learn more about the midyear cuts.

The ADA cap for the year is 2,138 which is 13 ADA more than last year. Projected growth funding is zero. Estimated CalWORKS ADA is 25. Total ADA needed for full funding is estimated at 2,163.

Projected expenditures for the year are $8,266,813. This is $116,266 (1.4%) more than the adopted budget mostly due to budget costs restored in the final State budget. Total employee salary and benefit cost is 73% of total expenditures. This includes 13% for the Cosmetology contract and contracted employees' salaries and benefits paid to Fremont, Newark, and New Haven School Districts.

The Criteria and Standards section reviews our financial data against State established standards in ten (10) different areas. Standards are either "met" or "not met". MVROP's First Interim report indicates two (2) standards that were "not met": Salaries and Benefits and (2) Other Revenues.

For Salaries and Benefits, the ratio of salaries and benefits to total expenditures should not exceed 3% plus/minus the historical average ratio. Our historical average ratio based on the past three years is 60.4%. In the current year and the next two subsequent years, our ratio is 65%. Although this is higher than the three-year average, it is the same ratio as last year's. Ratios are higher due to lower revenues and reductions in total expenditures.

Regarding Other State Revenues, changes in this category shall not exceed plus/minus 5% since budget adoption. The current year revenues in this category were "not met" due to the 6.5% budget cut that was restored in the Final State Budget. There is also an increase in revenues for the DSPT (Direct Support Professionals Training) program due to delayed 07-08 payments received in the current year. Revenues for the DSPT program are posted in the fiscal year that the payments are actually received from the State.

All other standards were met. As long as reasonable explanation is given, the County Office of Education will accept the standards "not met".

The projected ending fund balance shows an increase of $335,224. This amount may change depending on the Governor's January Budget proposal which may include midyear cuts. Reserves for Economic Uncertainties is 14% which is above the State minimum of 3%.

Projections for future years 2009-10 and 2010-11 are included in the 1st Interim Financial Report. The revenue projection is based on zero COLA for 2009-10 and 3.5% in 2010-11. Projected certificated and classified salaries for 2009-10 and 2010-11 include step and column adjustments only.

Based on our multi-year projections, the fund balance will be positive at the end of this fiscal year and the two subsequent fiscal years. Mission Valley ROP is, therefore, able to make a Positive Certification in this First Interim Financial Report.

Member Kevin Harper shared he had attended a CSBA event that had announced they anticipated only 50% of school districts to have positive ending balances. Is there any reason to believe that the ending balance for MVROP will withstand another round of cuts?

Superintendent Brown responded that $335,000 was set aside for this exact reason. Also, MVROP is currently keeping 14% for Economic Uncertainties.

Member Harper inquired if MVROP has existing reserve policy goals. To which Superintendent Brown responded that is it the common practice for ROPs to maintain over 6%. Member Harper then questioned whether the ROP running over its ADA cap hurt its finances. Superintendent Brown answered that the general rule of thumb is to have a 60 to 90 ADA buffer over cap. Beyond that amount is considered to be less efficient.

Member Sweeney also pointed out that MVROP had taken steps to reduce ADA by not accepting any new adult students. Also, MVROP had recently turned some programs to be fee-based. The goal was to increase programs in the high schools, and that is exactly what MVROP has successfully done.

Member Harper then inquired as to whether those ADA totals had been figured in this report. Ms. dela Cruz responded that indeed they had.

The county will require districts to provide additional certification indicating any budget reduction needed to maintain positive certification. By the 2nd Interim Report, districts will be required to submit a detailed list of Board approved ongoing budget reductions

Member Sweeney responded that he was pleased with the healthy reserve that MVROP had maintained. The amount is nearly what is required to function for a year. He finished by stating that most school districts cannot say the same.

Member Rodriguez agreed and admitted that the 1st Interim report is always a moving target and is a challenge. Currently, there is no direction for school districts other than to brace for what is to come.

Member Kevin Harper made a motion to approve the Certification of First Interim Report. Member Larry Sweeney made a second to the motion. Members voted 3-0 to approve the Certification of First Interim Report.

Board of Education #1 **Approve Meeting Dates for Remainder of the Year**

Superintendent Brown shared that several years ago; members opted to have the Governing Council meeting calendar split into two because so many changes had to be made to the latter part of the school year. These are the currently scheduled dates for the remainder of the year.

Member Larry Sweeney made a motion to approve the Approve Meeting Dates for Remainder of the Year. Member Kevin Harper made a second to the motion. Members voted 3-0 to Approve Meeting Dates for Remainder of the Year.

The meeting was adjourned 4:51pm.

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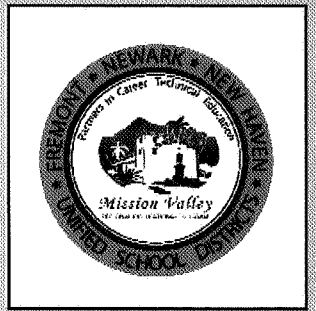
Ray Rodriguez, President

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Kevin Harper

_____

Larry Sweeney, Clerk



Business and Finance

MISSION VALLEY ROP

PO REPORT
BOARD MEETING
January 28, 2009
Period: 12/8/08-1/16/09
AGENDA ITEM - B&F #1
PO'S OVER $5000

PO NUMBER	VENDOR NAME & ACCOUNT CODE	DESCRIPTION	AMOUNT
904687	Cengage Learning 81-6300-0-6401-1001-4110-669-6046	Cosmetology Supplies	$ 7,570.59
9049012	Stryker EMS Equipment 81-6355-0-6999-1001-4410-660-6355	Evacuation Chairs	$ 8,316.60

Mission Valley ROP
Warrants $5,000 and above
Fiscal Year 08-09

B&F #2
January 28, 2009

Date	Warrant #	Vendor	Purpose	Amount	PO number
12/9/08	792908	PG&E	Electricity - monthly bill	$ 7,027.90	
12/16/08	793336	Arnold Beauty Colleges	Contracted instruction for ROP students	$ 51,411.52	901655
12/16/08	TF 900327	FUSD	Lease - 1st and 2nd quarters	$113,850.00	
12/16/08	TF 900327	FUSD	Services Agreement - 1st and 2nd qtrs	$108,130.00	
12/16/08	793494	SF Paramedics Association	EMT MOU	$ 24,600.00	902181
12/18/08	793612	LCA Architects	Architect fees	$ 30,667.50	902940
12/22/08	TF 900351	FUSD	Busing - November 2008	$ 11,808.72	
1/6/09	794189	PG&E	Electricity - monthly bill	$ 7,751.07	
1/13/09	822597	Arnold Beauty Colleges	Contracted instruction for ROP students	$ 48,779.02	901655

__X__ Information
__X__ Action
_____Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

AGENDA ITEM
B&F #3

DATE OF BOARD MEETING: January 28, 2009

TITLE: Resolution #8-0809 Intra-Budget Transfer from Fund Balance/Reserves to 2008-09 Operating Budget for Proposition 1D Career Technical Education Facilities Projects

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Background:

On June 20, 2007, MVROP Governing Council approved the use of reserves to match funds approved for the Proposition 1D Career Technical Education Facilities Projects (CTEFP). Mission Valley ROP is required to match 50% of the total approved project costs of $1,830,000 for new construction of buildings K5, K8 and K9 and $988,876 for modernization of buildings K2, K2B and K3. Therefore, MVROP's match is $915,000 for new construction and $494,438 for modernization.

Current Status:

Mission Valley ROP is transferring from the Fund Balance/Reserves the amounts of $90,809 and $40,928 for a total of $131,727 of actual expenditures to date for new construction and modernization projects under the Career Technical Education Facilities Projects.

Recommendation:

Staff recommends approval of Resolution #8-0809 to transfer from MVROP's fund balance/reserves to the 2008-09 operating budget to pay current expenditures related to Career Technical Education Facilities Projects.

Marie dela Cruz, 657-1865 x15145	ROP Center	Business Services	Charles Brown
Staff/Contact Person	**Location**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No. 8-0809
B&F #3

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: January 28, 2009

Pursuant to the provision of the Education Code Section 42602, we, the undersigned, Constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting a transfer in the amount and between the classifications of the budget of said school district indicated herein for the following reasons:

Prop 1D Projects

TRANSFER FROM	AMOUNT	TRANSFER TO	AMOUNT
81-6350-0-0000-0000-9790-000-0000	131,737		
		81-6350-0-6999-8501-6211-661-6410	8,507
		81-6350-0-6999-8501-6221-661-6410	66,416
		81-6350-0-6999-8501-6221-661-6420	34,678
		81-6350-0-6999-8501-6251-661-6410	9,500
		81-6350-0-6999-8501-6271-661-6410	6,386
		81-6350-0-6999-8501-6271-661-6420	6,250
			131,737

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

_____ Request Approved _____ Not Approved

Posted by:_____

MISSION VALLEY ROP
PROP 1D - CAREER TECHNICAL EDUCATION FACILITIES PROJECTS
7/1/08-1/9/09

CODE	DESCRIPTION	CURRENT EXPENDITURES
NEW CONSTRUCTION - COST CENTER 6410		
6211	PERMANENT CONSTRUCTION	8,507
6221	ARCHITECT/ENGINEERING FEES	66,416
6251	PRELIMINARY TESTS	9,500
6271	PLANNING OTHER COSTS	6,386
TOTAL NEW CONSTRUCTION		**90,809**
MODERNIZATION - COST CENTER 6420		
6221	ARCHITECT/ENGINEERING FEES	34,678
6271	PLANNING OTHER COSTS	6,250
TOTAL MODERNIZATION		**40,928**
TOTAL PROP 1D-CTEFP EXPENDITURES		**131,737**

_____ Information
__X__ Action
_____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

B&F #4

DATE OF BOARD MEETING: January 28, 2009

TITLE: Adopt Resolution No. 9-0809
Surplus Inventory

Background:

Education Code, Section 17546 states that if the Governing Board, by unanimous vote of those members present, finds that the property, whether one or more items, does not exceed in the value of two thousand, five hundred dollars ($2500), it may be sold at a private sale without advertising, by a District employee empowered for that purpose by the Board; the property may be donated to a charitable organization, or it may be disposed of in the local public dump.

Current Status:

Mission Valley ROP recently completed an inventory of equipment. We would like to remove these items from the inventory list as noted in the attached report. These items are surplus, broken and/or the cost of repairs would exceed the value of the equipment.

Exhibits: List of Surplus items.

Recommendation:

Approve Resolution No. 9-0809 authorizing disposition of obsolete property and removal of items from inventory.

Marie dela Cruz,657-1865	ROP Center	Bus. Svcs.	Charles Brown
Staff Contact Person	**Department**	**Division**	**Superintendent**

Items to be removed from Mission Valley ROP's 2008 - 2009 Inventory

Asset #	Description	Reason for removal
R2831	CNC Lathe	sold as surplus
R2833	CNC Mill	sold as surplus
R3016	CPU	sold as surplus
R3018	CPU	sold as surplus

_____ Information
__X__ Action
_____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M
B&F #5

DATE OF BOARD MEETING: January 28, 2009

TITLE: Adopt Resolution No. 10-0809
Accept Donations to Mission Valley ROP

Background:

Education Code 635160 authorizes governing boards of any school district to initiate and carry on any program, activity or to act otherwise in any manner that is not in conflict with or inconsistent with or preempted by any law and that is not in conflict with the purpose for which school districts are established. Acceptance of gifts to the school district is within the permissive authority granted Boards of Education in the permissive code embodied in Education Code 35160.

Current Status:

Donated to	Donated by	Item
ROP Woodworking, MSJ	Paul Akers, Fastcap	Misc items valued at $1852

Recommendation:

Staff recommends acceptance of the aforementioned donations to Mission Valley Regional Occupational Program.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Charles Brown
Staff Contact Person	**Department**	**Division**	**Superintendent**

__X__ Information
__X__ Action
_____Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

AGENDA ITEM
B&F #6

DATE OF BOARD MEETING: January 28, 2009

TITLE: Resolution #11-0809
Designating a Chief Business Official to Serve on the Alameda County Treasury Oversight Committee

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Background:
Government Code Section 27131 requires the Alameda County Board of Supervisors to confirm nominations to serve on the Alameda County Treasury Oversight Committee brought to the Board by the County Treasurer and Government Code Section 27132 sets forth requirements for the membership of the Committee.

Current Status:
Alameda County School Districts will be represented in the Alameda County Treasury Oversight Committee by a selected Chief Business Official (CBO), chosen by a majority vote of all CBO's of school districts in Alameda County.

Recommendation:
Staff recommends approval of Resolution #11-0809 Designating a Chief Business Official to serve on the Alameda County Treasury Oversight Committee.

Marie dela Cruz, 657-1865 X15145	ROP Center	Business Services	Charles Brown
Staff/Contact Person	**Location**	**Division**	**Superintendent**

Governing Council of the Mission Valley ROP

Resolution No. 11-0809
Designating a Chief Business Official to Serve on the Alameda County Treasury Oversight Committee

WHEREAS, Government Code Section 27131 requires the Alameda County Board of Supervisors to confirm nominations to serve on the Alameda County Treasury Oversight Committee brought to the Board by the County Treasurer, in accordance with applicable law; and

WHEREAS, Government Code Section 27132 sets forth requirements for the membership of the Committee, including a provision that one member be "a representative selected by a majority of the presiding officers of the legislative bodies of the special districts in the county that are required or authorized to deposit funds in the county treasury," including school districts (Govt. Code Sect. 27132(e)); AND

WHEREAS, it is the opinion of the Board of Education that to ensure continuity and consistent high quality representation on the Committee, the representative described in Government Code Section 27132(e) should, in all cases, be the Chief Business Official of an Alameda County school district (however that position is designated by the employing school district). By designating their representative in this manner, County school district governing boards will ensure a high level of representation.

NOW THEREFORE BE IT RESOLVED, that the Governing Council of the Mission Valley ROP designates as its representative under Government Code Section 27132(e), the Chief Business Official of any Alameda County school district, as chosen by a majority vote of all Chief Business Officials of school districts in Alameda County, in their reasonable discretion.

Adopted by the following called vote, this 28th day of January, 2009.

AYES: _____

NOES: _____

ABSENT: _____

_____ _____

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

Date

__X__ Information
__X__ Action
_____Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

AGENDA ITEM
B&F #7

DATE OF BOARD MEETING: January 28, 2009

TITLE: Annual Organization Meeting and
Authorized Signatures - Resolution #12-0809

Background:

An annual organizational meeting of the Governing Council is required per Education Code 35143 and 35149. Ed Code 42632 requires that signatures of all governing board members and signatures of persons authorized by the governing board to sign orders must be filed with the County Superintendent of Schools. Government Code Sections 53050 and 53051 require a statement to be filed whenever there is a change in the officers or members of your governing board.

Current Status:

The following forms required by Alameda County of Education must be completed as part of the Annual Organizational meeting.

1. Notification to County Superintendent of Schools of Annual Organization Meeting Date and Time
2. Board Members' Signature Card, Authorized Signatures
3. Authorized Agents' Signature Card, Authorized Signatures, Payroll Warrants and Disbursements
4. Statement of Facts Roster of Public Agencies Filing

Recommendation:

Staff recommends approval of Resolution #12-0809 Authorized Signatures and required forms for Annual Organizational meeting

Marie dela Cruz, 657-1865 X15145	ROP Center	Business Services	Charles Brown
Staff/Contact Person	**Location**	**Division**	**Superintendent**

Board Meeting 1/29/09
Consent Item - B&F #7

Mission Valley ROP of Alameda County, State of California

RESOLUTION #12-0809
AUTHORIZED SIGNATURES

WHEREAS, the Governing Board of Mission Valley Regional Occupational Program of Alameda County, California wishes to designate certain persons employed by the district to sign orders drawn on funds of the district in its behalf; and

WHEREAS, Education Code 42632 requires that at least a majority of the members of the Governing Board of the district approve all orders drawn on the funds of the district; and

WHEREAS, Education code 42632 also allows the Governing Board of said district to authorize a person or persons to sign said orders in its behalf;

Now, therefore, be it resolved that the person or persons listed below are herewith so designated:

Name	Title
Larry Sweeney	Board Member
Ray Rodriguez	Board Member
Kevin Harper	Board Member
Charles Brown	Superintendent
Marie dela Cruz	Director of Business Services

And, be it further resolved that pursuant to Education Code Section 42633, said authorized signatures shall be filed with the County Superintendent of Schools on the signature cards that have been provided by the County Superintendent of Schools.

PASSED AND ADOPTED this __28th___ day of __January___ 2009 by the Governing Board of Mission Valley ROP at its regular meeting held at 5019 Stevenson Blvd, Fremont, State of California.

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

I certify that the foregoing resolution was duly introduced, passed, and adopted by the MVROP Board of Education at a meeting held on January 28, 2009.

Clerk of the Governing Council:_____

NOTIFICATION TO COUNTY SUPERINTENDENT OF SCHOOLS OF ANNUAL ORGANIZATION MEETING DATE AND TIME

TO: County Superintendent of Schools

You are hereby notified, in accordance with Education Code 35143, that the Annual Organization of the:

Mission Valley ROP **School District of Alameda County**

Will be held on:

Month/Day/Year **1/28/09** **at** **a.m.** **3:00 p.m.**

Date **Clerk/Secretary of the Governing Board**

AUTHORIZED AGENTS' SIGNATURE CARD
AUTHORIZED SIGNATURES
PAYROLL WARRANTS AND DISBURSEMENTS

TO THE ALAMEDA COUNTY SUPERINTENDENT OF SCHOOLS:

Pursuant to Education Code Section 42632 for K-12 Education and Section 85232 for Community Colleges, each order drawn on the funds of our school district shall be signed by at least a majority of the members of the governing board of the district or by a person(s) authorized by the governing board to sign orders in its name; and the governing board of each school district shall be responsible for filing signatures with the County Office per Education Code Section 42633.

The following signature(s) is/are the person(s) authorized by the governing board to sign orders in its name:

1. _____ Charles Brown
Signature Type Name

Superintendent
Title

2. _____ Marie dela Cruz
Signature Type Name

Director of Business Services
Title

3. _____ _____
Signature Type Name

_____
Title

4. _____ _____
Signature Type Name

_____
Title

5. _____ _____
Signature Type Name

_____
Title

This is to certify that the signatures that appear on this card are true and were affixed in my presence.

_____ _____
Date Clerk of the Governing Council

Mission Valley ROP

BOARD MEMBERS' SIGNATURE CARD
AUTHORIZED SIGNATURES

TO THE ALAMEDA COUNTY SUPERINTENDENT OF SCHOOLS:

Pursuant to Education Code Section 42632 for K-12 Education and Section 85232 for Community Colleges, each order drawn on the funds of our school district shall be signed by at least a majority of the members of the governing board of the district.

The following signatures are those of each member presently serving on the governing board.

1.	_____ Signature	Larry Sweeney Type Name
2.	_____ Signature	Ray Rodriguez Type Name
3.	_____ Signature	Kevin Harper Type Name
4.	_____ Signature	_____ Type Name
5.	_____ Signature	_____ Type Name
6.	_____ Signature	_____ Type Name
7.	_____ Signature	_____ Type Name

This is to certify that the signatures that appear on this card are true and were affixed in my presence.

_____ Date

_____ Clerk of the Governing Council

State of California
Secretary of State

(Office Use Only)

STATEMENT OF FACTS
ROSTER OF PUBLIC AGENCIES FILING
(Government Code Section 53051)

Instructions:

1. Complete and mail to: Secretary of State,
   P.O. Box 942877, Sacramento, CA 94277-0001 (916) 653-3984
2. A street address must be given as the official mailing address or as the address of the presiding officer.
3. Complete addresses as required.
4. If you need additional space, please include information on an 8½ X 11 page.

New Filing ☐ Update ☑

Legal name of Public Agency: MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

Nature of Update: NEW BOARD MEMBERS AND NEW ADDRESS

County: ALAMEDA

Official Mailing Address: 5019 STEVENSON BLVD, FREMONT, CA 94538

Name and Address of each member of the governing board:

Chairman, President or other Presiding Officer (Indicate Title): PRESIDENT

Name: _____ Address:

Secretary or Clerk (Indicate Title): CLERK

Name: _____ Address: _____

Members:

Name: _____ Address:
Name: _____ Address:
Name: _____ Address:
Name: _____ Address:
Name: _____ Address:

Date: _____ _____
Signature

MARIE DELA CRUZ, DIRECTOR, BUSINESS SVCS
Typed Name and Title

SEC/STATE NP/SF 405 (REV. 03/2005)

_____ Information
__X__ Action
_____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

B&F #8

DATE OF BOARD MEETING: January 28, 2009

TITLE: Adopt Resolution No. 13-0809
Decrease to Income
Lottery - Restricted Prop 20 and Unrestricted

Background:

In September 2008, School Services of California issued a lottery projection of $137 per ADA.

Current Status:

In January 2009, School Services of California issued lottery projections of $121 per ADA which amounts to a decrease in income of $41,560.

Recommendation:

Staff recommends adoption of resolution number 13-0809 authorizing the decrease to income.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Charles Brown
Staff Contact Person	**Department**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No.13-0809
B&F #8

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: January 28, 2009

Pursuant to the provision of the Education Code Section 42600, we, the undersigned, constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting a decrease in income of said school district for the following reasons:

Lottery

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Unrestricted Lottery	81-1100-0-0000-0000-8781-671-6045	(22,262)
Prop 20 Lottery	81-6300-0-0000-0000-8781-671-6046	(19,298)
		(41,560)

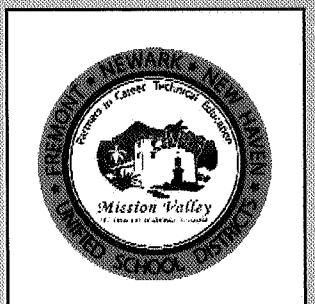
EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Books and Reference Materials	81-1100-0-6999-1001-4210-660-6045	(22,762)
Supplies	81-1100-0-6606-1001-4310-660-6045	500
Books and Reference Materials	81-6300-0-6999-1001-4210-660-6046	(16,421)
Supplies	81-6300-0-6999-1001-4310-660-6046	(2,377)
Supplies	81-6300-0-6606-1001-4310-660-6046	(500)
		(41,560)

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

_____ Request Approved _____ Not Approved

Posted by:_____



Curriculum and Instruction

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

_____Information

BOARD OF EDUCATION

__x__Action

AGENDA ITEM

_____Presentation

Date of Board Meeting: January 28, 2009

TITLE: Mission Valley ROP/ Marketing and DECA Classes
DECA State Career Development Conference
Santa Clara, CA – March 5-8, 2009

Background:

Students will learn more about marketing strategies in fashion, marketing and teambuilding by attending workshops at the DECA (Distributive Education Clubs of America) State Career Development Conference. Students from other DECA chapters throughout the state will be in attendance and will compete at this conference. This year, the conference will take place March 5-8, 2009 and will be held at the Santa Clara Marriott Hotel in Santa Clara, CA.

Current Status:

Eighty students total, nine from Newark High, three from James Logan High, thirty from Kennedy High, three from Irvington High, nine from American High, two from Washington High, and twenty-four from Mission High will attend this conference. Students will depart on Thursday, March 5, 2009 at 12:00 p.m. and will return by 4:00 p.m. on Sunday, March 8, 2009. While at the conference, students will be required to attend workshops and competitions. Parents are responsible for transporting their own student to and from the conference. Students will be staying at the Santa Clara Marriott Hotel. There will be a total of one chaperone; four certificated staff members, and two parents. Students will miss two instructional days and are responsible for all missed assignments. There will be no swimming during this trip. All funds for this trip were raised through student fund raisers and parent donations. No student will be denied access to this activity due to inability to pay. There will be no cost to the district.

Recommendation:

Approve the trip.

Margie Trujillo & Jim Omlid	MVROP	Instruction	Charles Brown
Name/Phone # of Staff Contact Person	Department	Division	Superintendent
657-1865 Ext. 15137 & 15138			

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

_____Information

BOARD OF EDUCATION

__x__Action

AGENDA ITEM

_____Presentation

Date of Board Meeting: January 28, 2009

TITLE: Mission Valley ROP/ Forensics and SKILLSUSA
SKILLSUSA Professional Development Program/ Regional Competition
Fresno, CA – April 23-26, 2009

Background:

Students who have joined SKILLSUSA, establishing a Chapter at MVROP, are invited to pursue the Professional Development Program (employability skills) and compete in Automotive Service Technology and Crime Scene Investigation Skills Competition at the California State Conference. This year the conference will be held at the Radisson Hotel Convention Center Thursday, April 23rd through Sunday, April 26th in Fresno, CA.

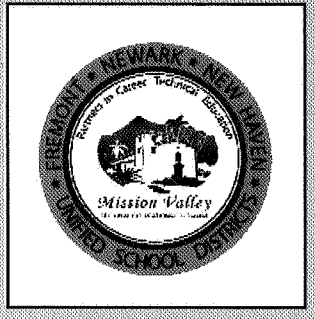
Current Status:

Twenty-three students total, four from Newark High, sixteen students from John F. Kennedy High, one student from Irvington High, one student from American High and one student from Mission San Jose High will attend this competition. Students will be traveling to Fresno, CA on a school bus departing from Eden Area ROP in Hayward on Thursday, April 23, 2009 at 8:00 a.m. and return on Sunday, April 26, 2009 at approximately 6:00 p.m. to Eden Area ROP. Parents are responsible for transporting their student to and from Eden Area ROP. Students will be staying at the Radisson Hotel Convention Center. Students will be chaperoned by two certificated staff members and two parent chaperones. Students will miss two instructional days and are responsible for any missed assignments. While at the conference, students will be required to compete against other SKILLSUSA chapters. There will be no swimming during this trip. All funds for this trip will be raised through student fund raisers and parent donations. No student will be denied access to this activity due to inability to pay. There will be no cost to the district.

Recommendation:

Approve the trip.

Margie Trujillo Name/Phone # of Staff Contact Person 657-1865 Ext. 15137	MVROP Department	Instruction Division	Charles Brown Superintendent



Employment and Personnel

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM
GOVERNING COUNCIL

AGENDA ITEM

_____ **Information**

Date: January 28, 2009 **__X__ Action**

Title: REPORT OF CERTIFICATED PERSONNEL ACTIONS

Background:

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Certificated Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

Current Status:

A report of Certificated Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

Recommendation:

Approve Certificated Personnel recommendations for: *Employment and Leave of Absence.*

Shelley Adams
(510) 657-1865

Certificated Personnel
Division

Charles Brown
Superintendent

CONSENT ITEMS
MISSION VALLEY ROP

Certificated Personnel

Hourly

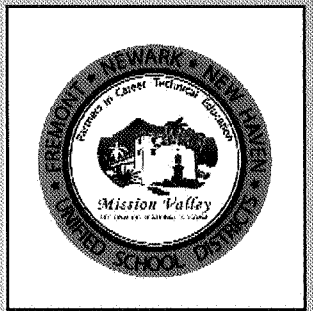
NAME	HOURS PER DAY	SUBJECT	OTHER
Jeremy Love	6 hours	Substitute	
Anuradha Suresh	Varies	Biotechnology	Curriculum Development

Leave of Absence

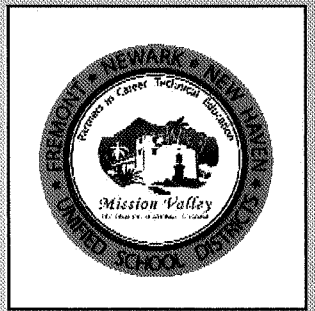
NAME	HOURS PER DAY	SUBJECT	OTHER
Valerie Montano	7 hours	Arts/Media/Entertainment	Maternity Leave

(con7jan0809)

End of Consent



Business and Finance



Business and Finance #1

__X__ **Information**
__X__ **Action**
__X__ **Presentation**

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

BOARD OF EDUCATION

A G E N D A I T E M

Business & Finance #1

DATE OF BOARD MEETING: January 28, 2009

TITLE: Review and Accept Audit Report from Vavrinek, Trine, Day & Co. for the Fiscal Year 2007/2008

Background:

Each year the District is required to have an independent audit by an outside auditor.

Current Status:

A copy of the fiscal year ended June 30, 2008 audit report by Vavrinek, Trine, Day & Co. is enclosed for your review. There were no findings for 2007/2008 and no findings from 2006/2007 to implement.

Recommendation:

Staff recommends approval of the 2007/2008 fiscal year ended June 30, 2008 audit report for Mission Valley Regional Occupational Program.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Charles Brown
Staff Contact Person	**Department**	**Division**	**Superintendent**

Mission Valley ROP
Audit Report
Year End June 30, 2008

Board Meeting
January 28, 2009



Annual Financial Report



- Prepared by Auditor: Vavrinek, Trine, Day & Co., LLP
- Audit for year ended June 30, 2008
- Conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States and Standards and Procedures for Audits of California K-12 Local Educational Agencies 2007-08

Audit Report



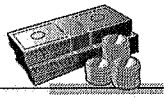
- Audit performed to obtain reasonable assurance about whether the financial statements are free of material misstatement
- Auditors examine evidence supporting the amounts disclosed in financial statements
- Review accounting principles and procedures used
- Evaluate overall financial statement presentation

Management's Discussion and Analysis (MD&A)



- MD&A Pages 3-11
- Includes Overview of Financial Statements, Financial Highlights, Asset Reports, Significant Accomplishments in 2007-08
- Excellent resource to assess how MVROP is doing

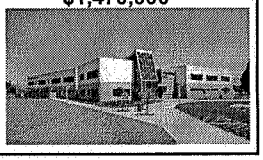
Financial Highlights



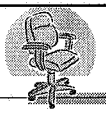
- Revenue $9,283,212 (up 2.4%)
- Expenditures $8,641,366 (less 2%)
- Ending Balance $4,508,610 ($641,846 increase)

New Building Contribution

- New MVROP building completed June 2008
- Up Front Cost (paid 03-05) $750,000
- Technology Infrastructure (paid 06-07) $500,000
- Science Labs (paid 07-08) $220,000
- **Total Contribution** **$1,470,000**



Assets



Construction in Progress (CTEFP)	39,502
Buildings & Improvements	722,018
Furniture & Equipment	407,429
Total Assets	1,168,949
Less: Depreciation	583,430
Total Assets after Depreciation	585,519

- Up $15,746 from last year
- Cost of new building K-6 construction $290,792 added to fixed assets in 2007-08

Financial Statements



- Pages 12-18
- Presents our financial information in different ways
- Includes Statement of Net Assets, Balance Sheet, and Changes in Fund Balance

Notes to Financial Statements

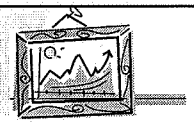


- Pages 19-32
- 13 Notes
- Provides additional information about MVROP and financial activities
- Includes notes on accounting policies, deposits, investments, assets, liabilities, postemployment benefits, risk management, and retirement systems

Organization Structure

- Page 35-Describes who we are and what we do
- Page 36- ADA reported by district

Financial Trends & Analysis



- Pg. 38
- Reserves have increased $926,582 over the past 2 years
- Ending Balance $4,508,610
  - Available reserves for economic uncertainty $801,382 (9.3% of expenditures)
- Long term debt (earned and unused vacation time) $128,488 –decrease of $3,190 over the past year
- ADA increased by 367 over 2 years

Independent Auditor's Reports

- No deficiencies or material weaknesses found in Internal Control over Financial Reporting
- MVROP complied with State laws and regulations
- Schedule of Findings - **NONE**



MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

ANNUAL FINANCIAL REPORT JUNE 30, 2008

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

OF ALAMEDA COUNTY

FREMONT, CALIFORNIA

JUNE 30, 2008

GOVERNING BOARD

MEMBER	OFFICE	PARTICIPATING ROPS	TERM EXPIRES
Ray Rodriguez	President	Newark Unified School District	2008
Jenn Stringer	Vice President	New Haven Unified School District	2008
Larry Sweeney	Clerk	Fremont Unified School District	2008
Janice Schaefer	Alternate	Newark Unified School District	2008
Jonas Dino	Alternate	New Haven Unified School District	2008
Nina Moore	Alternate	Fremont Unified School District	2008

ADMINISTRATION

Charles Brown	Superintendent
Richard Herrmann	Director of Educational Services
Marie dela Cruz	Director of Business Services

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

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JUNE 30, 2008

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FINANCIAL SECTION

Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT

Governing Board
Mission Valley Regional Occupational Program
Fremont, California

We have audited the accompanying financial statements of the governmental activities and the major fund information of the Mission Valley Regional Occupational Program (the "ROP") as of and for the year ended June 30, 2008, which collectively comprise the ROP's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the ROP's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Standards and Procedures for Audits of California K-12 Local Educational Agencies2007-08*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Mission Valley Regional Occupational Program, as of June 30, 2008, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2008, on our consideration of the ROP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

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FRESNO • LAGUNA HILLS • PALO ALTO • PLEASANTON • RANCHO CUCAMONGA

The required supplementary information, such as management's discussion and analysis, and budgetary comparison information as listed in the table of contents, are not a required part of the basic financial statements, but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the ROP's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards which is required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis is are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Vavrinek Trine Day + Co. LLP

Palo Alto, California
December 15, 2008

Mission Valley ROP

Career Technical Training Center

5019 Stevenson Blvd · Fremont, CA 94538-2449

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2008

This section of Mission Valley Regional Occupational Program's (ROP) annual financial report presents our discussion and analysis of the ROP's financial performance during the fiscal year that ended on June 30, 2008. Please read it in conjunction with the ROP's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Mission Valley Regional Occupational Program (the ROP) using the integrated approach as prescribed by GASB Statement Number 34.

The Government-Wide Financial Statements present the financial picture of the ROP from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the ROP (including capital assets) as well as all liabilities (including long-term debt).

The Fund Financial Statements include statements for each of the two categories of activities: governmental and fiduciary.

The Governmental Activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The Fiduciary Activities are agency funds, which only report a balance sheet and do not have a measurement focus.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the ROP.

FINANCIAL HIGHLIGHTS OF 2007-08

Total revenue and income received for 2007-08, excluding on behalf payments, was $9,283,212 (2.4% more than 2006-07). Mission Valley ROP received 88% of its revenue from the State based on the Revenue Limit. The remaining 12% came from Lottery, Registration Fees, Staff Development, Direct Support Professional Training (DSPT) Program, Vocational Education 132/Carl Perkins Program and interest income.

Mission Valley ROP reached its goal and reported a final ADA of 2,518 which was 393 over CAP. The ADA cap was 2,125. Allowed Growth was 13.05 and the Cal Works allocation was 40 ADA.

All Certificated, Classified and Administrative employees received a 5.53% increase to salaries.

The ending fund balance was $4,508,610, an increase of $641,846 over last year. Components of the ending fund balance include reserves for economic uncertainty, equipment replacement, facilities repairs and improvements, lottery carryover, and reserves for post employment benefits. The reserve for economic uncertainty is 9.3% of expenditures which is above the State required minimum of 3%.

A new ROP facility was built by Fremont Unified School District (FUSD). It was completed in June 2007 and classes were held for the first time in the new facility in the school year 2007-08. The new Mission Valley ROP Career Technical Training Center facility is located in the heart of Fremont on the corner of Stevenson Blvd and Blacow Road. MVROP contributed a total amount of $1,470,000 towards the cost of the new building construction and will be leasing the building from FUSD.

REPORTING THE ROP AS A WHOLE

The Statement of Net Assets and the Statement of Activities

The Statement of Net Assets and the Statement of Activities report information about the ROP as a whole and about its activities. These statements include all assets and liabilities of the ROP using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the ROP's net assets and changes in them. Net assets are the difference between assets and liabilities, one way to measure the ROP's financial health, or financial position. Over time, increases or decreases in the ROP's net assets are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the ROP's base revenue limit (the amount paid by the state for each unit of attendance) and ADA (average daily attendance).

The difference between revenues and expenses is the ROP's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the ROP. The quality of the education and the safety of our schools are also important components in this evaluation.

In the Statement of Net Assets and the Statement of Activities all ROP activities are reported as governmental activities:

Governmental activities – All of the ROP's services are reported in this category. This includes the education of high school juniors and seniors (or students who have reached the age of 16, with certain exceptions), and adult students, and the ongoing effort to improve and maintain buildings and sites. The ROP leases the new center at the Stevenson site but owns seven modular buildings adjacent to the building. Revenue Limit income, fees for adults, interest income, federal, state and local grants finance these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about general fund. The ROP has only one fund, the general fund.

Governmental fund - All of the ROP's basic services are reported in the general fund. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the ROPs general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the ROP's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

THE ROP AS TRUSTEE

Reporting the ROP's Fiduciary Responsibilities

The ROP is the trustee, or fiduciary, for funds held on behalf of others, like funds for associated student body activities. The ROP's fiduciary activities are reported in separate Statements of Fiduciary Net Assets. We exclude these activities from the ROP's other financial statements because the ROP cannot use these assets to finance its operations. The ROP is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE ROP AS A WHOLE

Net Assets

The ROP's net assets were $4,965,641 and $4,304,859 for the fiscal years ended June 30, 2008 and 2007, respectively. Of these amounts, $4,272,568 and $3,622,427 were unrestricted for each respective year. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. The analysis below focuses on the net assets (Table 1) and change in net assets (Table 2) of the ROP's governmental activities.

Table 1

	Governmental Activities	
	2008	2007
Current and other assets	$ 4,942,067	$ 5,094,796
Capital assets	585,519	569,773
Total Assets	**5,527,586**	**5,664,569**
Current liabilities	433,457	1,228,032
Long-term debt	128,488	131,678
Total Liabilities	**561,945**	**1,359,710**
Net assets		
Invested in capital assets, net of related debt	585,519	569,773
Restricted	107,554	112,659
Unrestricted	4,272,568	3,622,427
Total Net Assets	**$ 4,965,641**	**$ 4,304,859**

The $4,272,568 in unrestricted net assets of governmental activities represents the accumulated results of all past years' operations.

Changes in Net Assets

The results of this year's operations for the ROP as a whole are reported in the Statement of Activities on page 13. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2008	2007
Revenues		
Program revenues		
Charges for services	$ 487,148	$ 327,297
Operating grants and contributions	8,490,220	8,317,318
General revenues:		
Other general revenues	462,557	548,858
Total Revenues	**9,439,925**	**9,193,473**
Expenses		
Instruction	5,585,130	5,465,070
Instruction related activities	1,042,842	1,328,852
Pupil Services	247,571	235,856
General administration	894,560	606,292
Plant Services	1,009,040	1,144,807
Total Expenses	**8,779,143**	**8,780,877**
Change in Net Assets	**$ 660,782**	**$ 412,596**

Governmental Activities

As reported in the Statement of Activities on page 13, the cost of all of our governmental activities this year was $8,779,143 and $8,780,877 for 2008 and 2007, respectively. However, the amount that the taxpayers ultimately financed for these activities was $198,225 and ($136,262) for 2008 and 2007 because the cost was paid by those who benefited from the programs ($487,148 and $327,297 for 2008 and 2007) or by other governments and organizations who subsidized certain programs with grants and contributions ($8,490,220 and $8,317,318 for 2008 and 2007). We paid for the remaining "public benefit" portion of our governmental activities with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost of each of the ROP's five largest functions – instruction, instruction related activities, pupil services, general administration, and plant services. Net cost shows the financial burden that was placed on the ROP's taxpayers after operating grants and contributions as well as charges for services by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Net (Cost) Surplus of Services	
	2008	2007
Instruction	$ (45,042)	$ (226,156)
Instruction related activities	84,601	49,249
Pupil Services	28,049	7,085
General administration	76,989	(1,771)
Plant Services	53,628	35,331
Total	**$ 198,225**	**$ (136,262)**

THE ROP'S FUNDS

As the ROP completed this year, our governmental funds reported a combined fund balance of $4,508,610, which is an increase of $641,846 from last year.

The primary reasons for these increases are:

a. Increase in excess property tax income of $582,531
b. Increase in interest income of $122,874

General Fund Budgetary Highlights

Over the course of the year, the ROP revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 25, 2008. (A schedule showing the ROP's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 33).

- Significant revenue revisions made to the 2007-08 budget were due to increased revenue from Excess Property Tax income, Interest income and Registration Fees income. Actual revenues excluding on behalf payments, increased by $1,078,866 over the original budget.
- Revenue increases allowed Mission Valley ROP to increase budgets for ROP instructional programs. Actual expenditures excluding on behalf payments, increased by $657,020 over the original budget.

CAPITAL ASSET & DEBT ADMINISTRATION

Capital Assets

At June 30, 2008, the ROP had $585,519 in a broad range of capital assets, including building and improvements, furniture and equipment, vehicles, net of accumulated depreciation. This amount represents a net increase (including additions, deductions and depreciation) of $15,746 over last year.

Table 5

	Governmental Activities	
	2008	2007
Construction in Progress	$ 39,502	$ 290,792
Buildings and Improvements	722,018	564,511
Furniture and Equipment	407,429	251,935
Total Assets	1,168,949	1,107,238
Less Total Accumulated Depreciation	583,430	537,465
Total Assets after Depreciation	**$ 585,519**	**$ 569,773**

The construction in progress costs in 2007 were for the new classroom being built for the Construction Program at the Kennedy ROP site. This building was completed in April 2007 so the $290,792 amount was transferred to the fixed assets during the year.

The construction in progress cost in 2008 represents new projects related to the State Proposition 1D grants and the Career Technical Education Facilities Program (CTEFP). Projects include modernization and new construction of the Kennedy Tech buildings.

MVROP installed a marquee with a cost of $133,285 for the new building in 2007 which was posted under buildings and improvements but should have been in the equipment category. Corrections were made in 2008.

We present more detailed information about our capital assets in Note 4 to the financial statements.

Long-Term Obligation

At the end of this year, the ROP had $128,488 in compensated absences payable, a decrease of $3,190 over last year. We present more detailed information regarding our long-term liabilities in Note 6 of the financial statements.

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2007-08 ARE NOTED BELOW:

Mission Valley ROP's 2007-08 budget supported various programs in career technical education and training. Total expenditures for the year were $8,641,366 ($141,685 or 2% less than last year). Mission Valley ROP spent 75% of its budget on instructional programs and instruction related services. Salaries and benefits represent 78% of total expenditures including the Cosmetology Program contract and payroll reimbursements to Fremont, Newark and New Haven Unified School Districts.

MVROP highlights of the 2007-08 school year include:

- Mission Valley ROP opened classes for the first time in the new building!
- Ribbon Cutting Ceremony of the new building! Attendees included MVROP staff, Administration, Fremont Chamber of Commerce, Board Members and District Superintendents
- Increased enrollment resulting from new location

- Grand Opening Event with State Superintendent Jack O'Connell as keynote speaker. Attendees included Board Members past and present, City Officials, ROP and District Superintendents, and School District staff. Catering provided by MVROP Culinary Arts Program. Other programs contributing to the event: Digital Sound Design, Fire Science, Fashion & Interior Design, and Video Production
- 3rd Annual Multimedia Fest: A showcase of graphic art, digital photography and video productions by local high school students
- Student Certifications in Medical Assisting, CNA, EKG Technician and Pharmacy Tech Programs
- Spring Fashion Show at the Hilton: collaborative efforts of Interior Design, Video, Computer Graphics, Digital Sound Design, Digital Photography and Construction students
- Spring Car Show at Washington High School highlighting work from the Auto Body Painting/Refinishing program
- Spring Open House
- Career Faires at (3) High Schools
- Forensic Challenge Event
- 5.53% (4.53% COLA + 1%) salary increase for all certificated, management and classified employees
- Funding approved for new construction and modernization projects under the Proposition 1D Career Technical Education Facilities Program
- Staff development for all certificated and classified staff including new teacher training

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the ROP Budget for the fiscal year 2008-09, the ROP Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Revenue limit income with no COLA
2. Base Revenue Limit of $3,467.85 per ADA
3. Federal income estimated at $21,726
4. Lottery income at $143.50 per ADA
5. DSP income estimated at $50,000

Expenditures are based on the following forecasts:

- Salaries for 08-09 reflect step and column increases
- Lower budget for instructional materials and supplies
- Increase in building lease and services contracts

Mission Valley ROP leases the new ROP Center from Fremont Unified School District. The lease agreement is effective for 20 years beginning in July 2007. Lease payments will increase 3.5% each year. The payment for 2008-09 is $227,700. In the event that COLA is less than 3.5% then MVROP could defer the difference and pay it in the following year.

The (7) modular buildings owned by the ROP, adjacent to the new facility, are in need of repairs. The amount of $2,066,936 has been designated for capital outlay in the ending fund balance to replace buildings, repair roofs, floors, and update infrastructure as necessary.

The Reserve for Economic Uncertainty is 8.9% of expenditures. The State minimum required is 3%.

CONTACTING THE ROP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the ROP's finances and to show the ROP's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Director of Business Services at Mission Valley Regional Occupational Program, 5019 Stevenson Blvd, Fremont, CA 94538 or e-mail at mdelacruz@mvrop.org .

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

STATEMENT OF NET ASSETS
JUNE 30, 2008

	Governmental Activities
Assets	
Deposits and investments	$ 4,004,349
Receivables	937,718
Construction in Progress	39,502
Capital assets, not depreciated	1,129,447
Less: Accumulated depreciation	(583,430)
Total assets	5,527,586
Liabilities	
Accounts payable	433,457
Noncurrent portion of long-term obligations	128,488
Total liabilities	561,945
Net Assets	
Invested in capital assets, net of related debt	585,519
Restricted for:	
Legally restricted	107,554
Unrestricted	4,272,568
Total net assets	$ 4,965,641

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

Functions/Programs	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets: Governmental Activities
Governmental activities:				
Instruction	$ 5,585,130	$ 297,316	$ 5,242,772	$ (45,042)
Instruction related activities:				
Supervision of instruction	422,067	24,864	431,245	34,042
Instructional library, media and technology	100,309	6,102	102,547	8,340
School site administration	520,466	31,009	531,676	42,219
Pupil services:				
All other pupil services	247,571	15,219	260,401	28,049
General administration:				
Data processing	168,339	10,090	172,094	13,845
All other general administration	726,221	43,693	745,672	63,144
Plant services	1,009,040	58,855	1,003,813	53,628
Total governmental-type activities	$ 8,779,143	$ 487,148	$ 8,490,220	198,225
General revenues and subventions:				
Interagency revenues				263,402
Miscellaneous				199,155
Subtotal, general revenues				462,557
Change in net assets				660,782
Net assets - beginning				4,304,859
Net assets - ending				$ 4,965,641

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2008

	General Fund
ASSETS	
Deposits and investments	$ 4,004,349
Receivables	937,718
Total assets	$ 4,942,067
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	433,457
Total liabilities	433,457
Fund Balances:	
Reserved for:	
Legally restricted	107,554
Other reservations	7,500
Unreserved:	
Designated	4,393,556
Total fund balance	4,508,610
Total Liabilities and Fund Balance	$ 4,942,067

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2008

Total Fund Balance - Governmental Funds		$4,508,610
Amounts Reported for Governmental Activities in the Statement of Net Assets are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	$ 1,168,949	
Accumulated depreciation is	(583,430)	
		585,519
Long-term obligations are not reported in the governmental funds balance sheet but are reflected in the statement of net assets.		
Long-term obligations at year end consists of:		
Compensated absences (vacations)		(128,488)
Total Net Assets - Governmental Activities		$4,965,641

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2008

	General Fund
REVENUES	
Federal sources	$ 29,977
Other state sources	255,242
Other local sources	9,154,706
Total Revenues	9,439,925
EXPENDITURES	
Current	
Instruction	5,581,362
Instruction related activities:	
Supervision of instruction	422,067
Instructional library, media and technology	100,309
School site administration	520,466
Pupil Services:	
All other pupil services	254,920
General administration:	
Data processing	168,339
All other general administration	729,411
Plant services	981,907
Facility acquisition and construction	39,298
Total Expenditures	8,798,079
EXCESS OF REVENUES OVER EXPENDITURES	641,846
Fund Balance - Beginning	3,866,764
Fund Balance - Ending	$ 4,508,610

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2008

Total Net Change in Fund Balance - Governmental Fund		$ 641,846
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statements of activities.		
This is the amount by which capital outlays exceeds depreciation in the period.		
Depreciation expense	$ (45,965)	
Capital outlays	61,711	
		15,746
In the statement of activities, certain operating expenses - compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). At year-end, compensated absences used was more than amounts earned.		3,190
Change in Net Assets of Governmental Activities		$ 660,782

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2008

	Agency Funds
ASSETS	
Deposits and investments	$ 8,436
Total assets	$ 8,636
LIABILITIES	
Accounts payable	$ 925
Due to student groups	7,711
Total liabilities	$ 8,636

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Mission Valley Regional Occupational Program (ROP) was formed in 1968 under the laws of the State of California. The ROP was formed by a joint powers agreement among the following Alameda County School ROPs: Fremont Unified School District, New Haven Unified School District and the Newark Unified School District. The purpose of the ROP is to provide career preparation and training to youths and adults residing in the district that formed the joint powers entity.

The ROP is funded through annual average daily attendance (ADA) as reported to the State of California (the State) through each participating district. The ROP has the responsibility to develop, oversee and evaluate the course material presented.

The ROP is governed by an appointed board and maintains its own paid operational staff. The board is comprised of one member selected by each participation district's governed board. The ROP is fiscally responsible for its own operation, major financing arrangements and contracts. Its significantly accounting policies, as detailed below, are the same as for any independent California local educational agency.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the ROP consists of all funds, departments, boards, and agencies that are not legally separate from the ROP. For Mission Valley ROP, this includes the General Fund and student related activities of the ROP.

Joint Powers Agencies and Public Entity Risk Pools The ROP is associated with two public entity risk pools. These organizations do not meet the criteria for inclusion as component units of the ROP. Additional information regarding these agencies is presented in Note 13 to the financial statements. These organizations are: Alameda County School Insurance Group (ACSIG) and East Bay Schools Insurance Group (EBSIG).

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The ROP's funds are grouped into two broad fund categories: governmental and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The ROP only has one governmental fund, the General Fund.

General Fund The General Fund is the chief operating fund for all districts/ROPs. It is used to account for the ordinary operations of a district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The ROP has only one Fiduciary fund, which is an agency fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The ROP's agency fund accounts for student body activities (ASB).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Fund Financial Statements Fund financial statements report detailed information about the ROP. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The ROP has only one Major fund, the General Fund.

Governmental Funds All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Fiduciary Funds Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the ROP.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. For the ROP, available means expected to be received within 60 days of fiscal year-end. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the ROP receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Cash and Cash Equivalents

The ROP's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments held at June 30, 2008, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair value of investments in county pool is determined by the program sponsor.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the ROP as a whole. The ROP maintains a capitalization threshold of $5,000. The ROP does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds. However, in the government-wide statements they are capitalized and then amortized to operations over their estimated service lives. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings and improvements, 10 to 25 years; furniture and equipment, 5 years; vehicles, 8 years.

Compensated Absences

Accumulated unpaid vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net assets. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave.

Fund Balance Reserves and Designations

The ROP reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for revolving cash accounts, prepaid expenditures (expenses), and legally restricted grants and entitlements.

Designations of fund balances consist of that portion of the fund balance that has been designated (set aside) by the governing board to provide for specific purposes or uses. Fund balance designations have been established for economic uncertainties and other purposes.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The ROP has no related debt outstanding as of June 30, 2008. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the ROP or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The ROP first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1st of each year. The ROP governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

New Accounting Pronouncements

In July 2004, GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement will require local governmental employers who provide other postemployment benefits (OPEB) as part of the total compensation offered to employees to recognize the expense and related liabilities (assets) in the government-wide financial statements of net assets and activities. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of State and local governmental employers.

Current financial reporting practices for OPEB generally are based on pay-as-you-go financing approaches. They fail to measure or recognize the cost of OPEB during the periods when employees render the services or to provide relevant information about OPEB obligations and the extent to which progress is being made in funding those obligations.

This Statement generally provides for prospective implementation - that is, that employers set the beginning net OPEB obligation at zero as of the beginning of the initial year. The ROP will be required to implement the provisions of this Statement for the fiscal year ended June 30, 2010. The ROP is in the process of determining the impact the implementation of this Statement will have on the government-wide statement of net assets and activities.

In June 2007, GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. This Statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. Accordingly, existing authoritative guidance related to the accounting and financial reporting for capital assets should be applied to these intangible assets, as applicable. This Statement also provides authoritative guidance that specifically addresses the nature of these intangible assets. Such guidance should be applied in addition to the existing authoritative guidance for capital assets. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2009. The provisions of this Statement generally are required to be applied retroactively. For governments that were classified as phase 1 or phase 2 governments for the purpose of implementing Statement No. 34, retroactive reporting is required for intangible assets acquired in fiscal years ending after June 30, 1980, except for those considered to have indefinite useful lives as of the effective date of this Statement and those that would be considered internally generated. The ROP believes the implementation of this statement will have no significant impact on the financial statements.

In November 2007, GASB issued Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments.* This Statement establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value. The guidance in this Statement is effective for financial statements for reporting periods beginning after June 15, 2008, with earlier application encouraged. The ROP believes the implementation of this statement will have no significant impact on the financial statements.

In June 2008, GASB issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments.* This Statement is intended to improve how State and local governments report information about derivative instruments - financial arrangements used by governments to manage specific risks or make investments - in their financial statements. The Statement specifically requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements and is effective for financial statements for reporting periods beginning after June 15, 2009, with earlier application encouraged. The ROP believes the implementation of this statement will have no significant impact on the financial statements.

NOTE 2 – DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2008, are classified in the accompanying financial statements as follows:

Governmental activities	$ 4,004,349
Fiduciary funds	8,436
Total Deposits and Investments	$ 4,012,785

Deposits and investments as of June 30, 2008, consist of the following:

Cash on hand and in banks	$ 52,964
Cash in revolving	7,500
Investments	3,952,321
Total Deposits and Investments	$ 4,012,785

Policies and Practices

The ROP is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The ROP is considered to be an involuntary participant in an external investment pool as the ROP is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the ROP's investment in the pool is reported in the accounting financial statements at amounts based upon the ROP's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The ROP manages its exposure to interest rate risk by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the ROP's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the ROP's investment by maturity:

Investment Type	Fair Value	Weighted Average In Years
County Pool	$ 3,972,457	0.915

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measure by the assignment of a rating by a nationally recognized statistical rating organization. The ROP's investment in the County pool is not required to be rated, nor has it been rated as of June 30, 2008.

NOTE 3- RECEIVABLES

Receivables at June 30, 2008, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General
Federal Government	
Categorical aid	$ 35,429
State Government	
Apportionment	645,544
Categorical aid	35,724
Lottery	110,014
Local Government	
Interest	36,545
Other Local Sources	74,462
Total	$ 937,718

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2008, was as follows:

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
Governmental Activities				
Capital Assets Not Being Depreciated				
Construction in progress	$ 290,792	$ 39,502	$ 290,792	$ 39,502
Total Capital Assets Not Being Depreciated	290,792	39,502	290,792	39,502
Capital Assets Being Depreciated				
Buildings and improvements	564,511	157,507	-	722,018
Furniture and equipment	251,935	155,494	-	407,429
Total Capital Assets Being Depreciated	816,446	313,001	-	1,129,447
Less Accumulated Depreciation				
Buildings and improvements	431,226	-	-	431,226
Furniture and equipment	106,239	45,965	-	152,204
Total Accumulated Depreciation	537,465	45,965	-	583,430
Governmental Activities Capital Assets, Net	$ 569,773	$ 306,538	$ 290,792	$ 585,519

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Instruction	$ 18,832
Plant services	27,133
Total Depreciation Expense Governmental Activities	$ 45,965

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable at June 30, 2008, consisted of the following:

	General
Vendor payables	$ 401,761
Salaries and benefits	31,696
Total	$ 433,457

NOTE 6 – LONG-TERM OBLIGATION

Summary

The change in the ROP's long-term obligation during the year consisted of the following:

	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008	Due in One Year
Accumulated vacation - net	$ 131,678	$ -	$ 3,190	$ 128,488	$ -

NOTE 7 – FUND BALANCES

Fund balance is composed of the following elements:

	General
Reserved	
Revolving cash	$ 7,500
Restricted programs	107,554
Total Reserved	115,054
Unreserved	
Designated	
Economic uncertainties	801,382
Other designation	3,592,174
Total Designated	4,393,556
Total Unreserved	4,393,556
Total	$ 4,508,610

NOTE 8 – POSTEMPLOYMENT BENEFITS

The ROP provides postemployment health care benefits, in accordance with ROP CalPERS Health agreements. Employees who retire from the ROP and are enrolled in a PERS Health Plan are eligible to receive a reimbursement amount for the medical premium in the amount of $64.60 each month beginning in January 2006 (increases to $97.00 a month in 2008).

Two employees are eligible to receive fully paid medical and dental to 65 years having met the following criteria: worked for the ROP prior to July 1, 1989; worked 10 years for the ROP; reached the age of 55; retire from the ROP receiving CalSTRS and CalPERS. Two persons are currently receiving this benefit.

NOTE 9 - RISK MANAGEMENT

Property and Liability:

The ROP is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2008, the ROP Participated in the East Bay Schools Insurance Group (EBSIG), for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2008, the ROP participated in the Alameda County School Insurance Group (ACSIG), an insurance purchasing pool. The intent of the ACSIG is to achieve the benefit of a reduced premium for the ROP by virtue of its grouping and representation with other participants in the ACSIG. The workers' compensation experience of the participating ROP is calculated as one experience and a common premium rate is applied to all ROPs in the ACSIG. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of each participated school ROPs. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the ACSIG.

Coverage provided by East Bay Schools Insurance Group (EBSIG), and Alameda County Schools Insurance Group (ACSIG) for property and liability and workers' compensation is as follows:

Insurance Program / Company Name	Type of Coverage	Limits
Workers' Compensation Program		
Alameda County School Insurance Group (ACSIG)	Workers' Compensation	State Statutory Limit
Property and Liability Program		
East Bay Schools Insurance Group (EBSIG)	Property and Liability	$ 25,000,000

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

CalSTRS

Plan Description

The District contributes to the CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8.0 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2007-2008 was 8.25 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalSTRS for the fiscal years ending June 30, 2008, 2007, and 2006, were $286,471, $227,988, and $225,529, respectively, and equal 100 percent of the required contributions for each year.

CalPERS

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95811.

Funding Policy

Active plan members are required to contribute 7.0 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2007-2008 was 9.306 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalPERS for the fiscal years ending June 30, 2008, 2007, and 2006, were $96,224, $86,325, and $88,726, respectively, and equal 100 percent of the required contributions for each year.

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The ROP has elected to use Social Security as its alternative plan.

On Behalf Payments

The State of California makes contributions to CalSTRS and CalPERS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of $156,713 (4.517 percent of salaries subject to CalSTRS). No contributions were made for CalPERS for the year ended June 30, 2008. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budget amounts reported in the General Fund Budgetary Schedule.

NOTE 11 - RELATED PARTIES

The ROP is operated under a Joint Power Agreement between the Fremont Unified School District, New Haven Unified School District and the Newark Unified School District. Revenues are based on the annual average daily attendance of the participants from the ROPs multiplied by the appropriate revenue limit per ADA. Upon receipt of the revenues, the districts make transfers to the ROP. The total revenues transferred for 2008 were $8,067,290.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

Grants

The ROP received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the ROP at June 30, 2008.

Services Provided By Others

The Fremont Unified School District provides general accounting services and computer processing services for transactions, financial reports, maintenance and transportation services on behalf of the ROP.

Litigation

The ROP is not currently a party to any legal proceedings.

Operating Leases

The ROP has entered into an operating lease for equipment with lease terms in excess of one year. The agreement contains no purchase options. It contains a termination clause providing for cancellation after a specified number of days written notice to lessor, but it is unlikely that the ROP will cancel any of the agreements prior to the expiration date. Future minimum lease payments under this agreement is as follows:

Year Ending June 30,	Lease Payment
2008-09	$ 32,052
2009-10	36,859
Total	$ 68,911

Construction Commitments

As of June 30, 2008, ROP had no outstanding commitments.

NOTE 13 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS, JOINT POWER AUTHORITIES AND OTHER RELATED PARTY TRANSACTIONS

The ROP is a member of the Alameda County School Insurance Group (ACSIG), and the East Bay Schools Insurance Group (EBSIG); public entity risk pools. The ROP pays an annual premium to each entity for its workers' compensation, and property liability coverage. The relationships between the ROP and the public entity risk pools are such that they are not component units of the ROP for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the ROP are included in these statements. Audited financial statements are generally available from the respective entities.

The ROP has appointed six board members to the Governing Board of MVROP. During the year ended June 30, 2008, the ROP made payments of $106,085 and $69,822 to ACSIG and EBSIG public entity risk pools, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	Budgeted Amounts (GAAP Basis)		Actual	Variances - Positive (Negative)
	Original	Final	(GAAP Basis)	Final to Actual
REVENUES				
Federal sources	$ 30,337	$ 31,471	$ 29,977	$ (1,494)
Other state sources [1]	71,082	98,234	255,242	157,008
Other local sources	8,259,640	9,007,583	9,154,706	147,123
Total Revenues	8,361,059	9,137,288	9,439,925	302,637
EXPENDITURES				
Current				
Instruction [1]	5,456,304	5,583,324	5,581,362	1,962
Instruction related activities:				
Supervision of instruction	475,102	419,631	422,067	(2,436)
Instructional library, media, and technology	185,253	171,353	100,309	71,044
School site administration	750,220	788,785	520,466	268,319
Pupil services:				
All other pupil services	251,640	267,990	254,920	13,070
General administration:				
Data processing	108,592	108,592	168,339	(59,747)
All other general administration	482,630	503,631	729,411	(225,780)
Plant services	431,318	953,198	981,907	(28,709)
Facility acquisition and construction	-	12,100	39,298	(27,198)
Total Expenditures	8,141,059	8,808,604	8,798,079	10,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	220,000	328,684	641,846	313,162
NET CHANGE IN FUND BALANCES	220,000	328,684	641,846	313,162
Fund Balance - Beginning	3,866,764	3,866,764	3,866,764	-
Fund Balance - Ending	$ 4,086,764	$ 4,195,448	$ 4,508,610	$ 313,162

1 The budget columns do not include on behalf payments of $156,713. This amount has been included in the actual column.

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through California Department of Education (CDE):			
Vocational Educational Grants			
Adult SEC 132 (Carl Perkins Act)	84.048	13923	$ 29,977
Total Expenditures of Federal Awards			$ 29,977

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2008

ORGANIZATION

The Mission Valley Regional Occupational Program (MVROP) was established on June 26, 1989. It operates under a Joint Powers Agreement (JPA) consisting of three member districts: Fremont Unified School District, Newark Unified School District and New Haven Unified School District. The JPA was originally established on June 10, 1969 and was known as Fremont/Newark ROC/P. New Haven joined the JPA on July 1, 1991.

MVROP consists of an area comprising approximately 123 square miles. It operates a new facility in the heart of Fremont, serves 7 high schools and 3 continuation high schools. MVROP also serves adults from the Alameda County area. The new facility is a 45,000 square foot, two-story building consisting of 19 classrooms, including 4 state-of-the-art biotechnology and health science labs and 6 cutting-edge computer labs, a suite of administrative offices, a Board Room, a Student Services Center, a Student Registration Office, a Staff Lounge and a Student Lounge.

Mission Valley ROP is a provider of career training for high tech, high pay and high demand fields. In existence for more than 35 years, MVROP has been instrumental in preparing students for successful business, medical, and technical careers. Over 5,000 students (adult and high school) participate each year in ROP's exemplary educational programs.

Mission Valley's dedicated staff, superior learning environment, and high tech equipment all contribute to the high success rate of our students. Keeping current with today's standards is critical, and we continually seek input from business and industry representatives who serve on active advisory committees for each of our programs.

At Mission Valley ROP, we believe in one common objective - helping our students develop to their full potential!

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Ray Rodriguez	President	2008
Jenn Stringer	Vice President	2008
Larry Sweeney	Clerk	2008
Janice Schaefer	Alternate	2008
Jonas Dino	Alternate	2008
Nina Moore	Alternate	2008

ADMINISTRATION

NAME	TITLE
Charles Brown	Superintendent
Richard Hermann	Director of Educational Services
Marie dela Cruz	Director of Business Services

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2008

Mission Valley Regional Occupational Program reported the following average daily attendance to the joint power districts for reporting on their respective Annual Reports of Attendance.

Fremont Unified School District	1,655
Newark Unified School District	497
New Haven Unified School District	366
Total Average Daily Attendance	2,518

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2008

Summarized below is the Form Debt reconciliation between the Annual Financial Report and the Budget Report Unaudited Actuals and the audited financial statements.

	Form Debt
LONG TERM OBLIGATIONS	
Total Liabilities, June 30, 2008, Unaudited Actuals	$ 185,725
Adjustment:	
Decrease in OPEB obligations	(57,237)
Total Liabilities, June 30, 2008, Audited Financial Statement	$ 128,488

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2008

	(Budget) 2009 [1]	2008	2007	2006
GENERAL FUND				
Revenues [4]	$ 8,022,375	$ 9,283,212	$ 9,067,787	$ 7,952,291
Expenditures [4]	8,150,547	8,641,366	8,783,051	7,439,156
INCREASE/(DECREASE) IN FUND BALANCE	$ (128,172)	$ 641,846	$ 284,736	$ 513,135
ENDING FUND BALANCE	$ 4,380,438	$ 4,508,610	$ 3,866,764	$ 3,582,028
AVAILABLE RESERVES [2]	$ 723,539	$ 801,382	$ 601,331	$ 543,779
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	8.9%	9.3%	6.8%	7.3%
LONG-TERM DEBT	128,488	128,488	131,678	$ 111,428
AVERAGE DAILY ATTENDANCE ANNUAL [3]	2,518	2,518	2,190	2,151

The General Fund balance has increased by $926,582 over the past two years. The fiscal year 2008-09 budget projects a deficit of $128,172. For a ROP this size, the State recommends available reserves of at least 3.0 percent of total general fund expenditures, transfers out, and other uses (total outgo).

The ROP has incurred operating surplus in the past three years and anticipates incurring a deficit during the 2008-09 fiscal year. Total long-term debt has increased by $17,060 over the past two years.

Average daily attendance has increased by 367 over the past two years. No growth/decline of ADA is anticipated during fiscal year 2008-09.

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1 Budget 2009 is included for analytical purposes only and has not been subjected to audit.

2 Available reserves consist of funds designated for economic uncertainty contained within the General Fund.

3 Average daily attendance consist of the total attendance reported to Fremont Unified, New Haven Unified, and Newark Unified School Districts, as revised for reporting on their Annual Reports of Attendance.

4 On-behalf payments of $156,713, $125,686, and $123,148 have been excluded from the calculation of the available reserves percentage for fiscal years ended June 30, 2008, 2007, and 2006 respectively.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

EXCESS SICK LEAVE
JUNE 30, 2008

Section 19833.5 (a)(3) Disclosure

ROP does not provide more than 12 sick leave days in a school year to the any CalSTRS members:

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2008

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the ROP and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the ROP. The average daily attendance reported to each district represents the attendance of the students residing in the respective district. The attendance is reported by each district on their respective attendance reports. Each district receives the ROP apportionments from the State for California and transfers revenue to the ROP.

Schedule of Financial Trends and Analysis

This schedule discloses the ROP's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the ROP's ability to continue as a going concern for a reasonable period of time.

Excess Sick Leave

This schedule provides information required by the Audit Guide for California K-12 Local Educational Agencies for excess sick leave authorized or accrued for members of the California State Teachers Retirement System (CalSTRS).

INDEPENDENT AUDITORS' REPORTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Governing Board
Mission Valley Regional Occupational Program
Fremont, California

We have audited the financial statements of the governmental activities and the major fund of Mission Valley Regional Occupational Program as of and for the year ended June 30, 2008, which collectively comprise Mission Valley Regional Occupational Program's basic financial statements and have issued our report thereon dated December 15, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Mission Valley Regional Occupational Program's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mission Valley Regional Occupational Program's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Mission Valley Regional Occupational Program's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mission Valley Regional Occupational Program's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the governing board, management, the California Department of Education, the State Controller's Office, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek Trine Day + Co. LLP

Palo Alto, California
December 15, 2008

Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Governing Board
Mission Valley Regional Occupational Program
Fremont, California

We have audited the financial statements of the governmental activities and the major fund of Mission Valley Regional Occupational Program as of and for the year ended June 30, 2008, and have issued our report thereon dated December 15, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2007-08*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Compliance with the requirements of laws, regulations, contracts, and grants listed below is the responsibility of Mission Valley Regional Occupational Program's management. In connection with the audit referred to above, we selected and tested transactions and records to determine the Mission Valley Regional Occupational Program's compliance with the State laws and regulations applicable to the following items:

	Procedures in Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance reporting	8	Yes
Kindergarten continuance	3	Not Applicable
Independent study	23	Not Applicable
Continuation education	10	Not Applicable
Adult education	9	Not Applicable
Regional occupational centers and programs	6	Yes
Instructional Time:		
School districts	6	Not Applicable
County offices of education	3	Not Applicable
Community day schools	9	Not Applicable
Morgan-Hart Class Size Reduction	7	Not Applicable
Instructional Materials:		
General requirements	12	Not Applicable
K-8 only	1	Not Applicable
9-12 only	1	Not Applicable
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Not Applicable

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	Procedures in Audit Guide	Procedures Performed
Early retirement incentive	4	Not Applicable
Gann limit calculation	1	Not Applicable
School Construction Funds:		
School District bonds	3	Not Applicable
State school facilities funds	1	Not Applicable
Excess sick leave	2	Yes
Notice of right to elect California State Teachers Retirement System (CalSTRS) membership	1	Yes
Proposition 20 Lottery Funds (Cardenas Textbook Act of 2000)	2	Yes
State Lottery Funds (California State Lottery Act of 1984)	2	Yes
California School Age Families Education (Cal-SAFE) Program	3	Not Applicable
School Accountability Report Card	3	Not Applicable
Mathematics and Reading Professional Development	4	Not Applicable
Class Size Reduction Program (including in Charter Schools):		
General requirements	7	Not Applicable
Option one classes	3	Not Applicable
Option two classes	4	Not Applicable
District or charter schools with only one school serving K-3	4	Not Applicable
After School Education and Safety Program		
General requirements	4	Not Applicable
After school	4	Not Applicable
Before school	5	Not Applicable
Charter Schools:		
Contemporaneous records of attendance	1	Not Applicable
Mode of instruction	1	Not Applicable
Non classroom-based instruction/independent study	15	Not Applicable
Determination of funding for non classroom-based instruction	3	Not Applicable
Annual instruction minutes classroom based	3	Not Applicable

Based on our audit, we found that for the items tested, the Mission Valley Regional Occupational Program complied with the State laws and regulations referred to above. Further, based on our audit, for items not tested, nothing came to our attention to indicate that the Mission Valley Regional Occupational Program had not complied with the laws and regulations. Our audit does not provide a legal determination on Mission Valley Regional Occupational Program's compliance with the State laws and regulations referred to above.

This report is intended solely for the information and use of the governing board, management, the California Department of Education, the State Controller's Office, the California Department of Finance, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek Trine Day + Co. LLP

Palo Alto, California
December 15, 2008

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2008

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	Not Applicable
Significant deficiencies identified not considered to be material weaknesses?	Not Applicable
Type of auditors' report issued on compliance for major programs:	Not Applicable
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	Not Applicable
Identification of major programs:	

CFDA Number(s)	Name of Federal Program or Cluster
	Not Applicable

Dollar threshold used to distinguish between Type A and Type B programs:	Not Applicable
Auditee qualified as low-risk auditee?	Not Applicable

STATE AWARDS

Internal control over State programs:	
Material weaknesses identified?	No
Reporting conditions identified not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for State programs:	Unqualified

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF FINDING AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

STATE AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

There were no prior year findings.